

2021**LAW****(Principles of Taxation Law)**

Course No. 6:2 (New Course)

*Full Marks : 100**Time : 3 hours**The figures in the margin indicate full marks
for the questions**Answer question no. 1 and any five questions from the rest*

1. Write notes on **any two** of the followings- **2x10**
- Objects and reasons of taxation
 - 7th schedule
 - Restriction on taxing powers
2. What relief is given from double taxable of foreign income? **16**
3. Explain the procedure for registration of the dealers under Central Goods and Services Tax Act? **16**
4. Describe the offence which are punishable under the Central Goods and Services Tax Act? **16**

5. a) When are inter-state sales liable to tax? **8**
- b) When are inter-state exempted from Central Sales Tax. **8**
6. Define the following: **4x4**
- Declared goods
 - Goods
 - Sales Tax law
 - Sale
7. “All incomes for the purpose of charge of income tax and computation of total income are classified under the several heads”. Mention them. **16**
8. a) Under Nagaland Sales tax Act, 1967 who is liable to pay tax and why? **8**
- b) Explain the offences which are punishable under Nagaland Sales Tax Act, 1967? **8**
9. a) Type of assessment **8**
- b) Payment of Advance Tax **8**
10. State the facts and principles of law laid down in – **16**

M.R. Pratap
vs
V.M. Muthukrishnan
ITO (1992) 196 I.T.R. 1(SC)

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(Please turn over)